

MAIL STOP AMENDMENT

Attorney Docket No. 27562u

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

AIDA et al.

Art Unit:

1618

Serial No.:

10/587,832

Conf No.:

2366

Filed:

October 3, 2006

Examiner:

HUANG, Gigi G.

For:

COVER MATERIAL AND PLASTER WITH COVER MATERIAL

AMENDMENT AND RESPONSE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This Amendment is submitted responsive to the Official Action dated October 9, 2007, along with a petition for a two-month extension of time, making a response due on or before March 9, 2008. Accordingly, this Response is timely filed.

Please amend the application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 7 of this paper.

A **Conclusion** appears at page 27 of this paper.